

Instructions for Fill-In Forms W-2c and W-3c

Tech Note: Save the .pdf file to your local hard drive before attempting to use the fill-in feature.

1. **Use the “Tab” key** to advance from box to box. Remember to hit “Tab” after making your last entry, or that entry won’t be printed.
2. **Entries carry forward to all copies.** The W-2c is a six-part form, but you only have to enter the data once on this fill-in form. When you print it, all six copies will print out so that you can give copies to your employee and file the others with the appropriate government agencies.
3. **Each W-2c or group of Forms W-2c** must be accompanied by a Form W-3c. Prior to 2003, this was not required for a Form W-2c that was correcting only an employee’s name or social security number.
4. **Correcting only state or local data?** SSA urges you not to send them any Forms W-2c that have no effect on federal information. After giving such a W-2c to an employee, file it with the affected state or local agencies.
5. **Magnetic media or electronic filing requirements:**
 - If you file 250 or more Forms W-2c during a calendar year, you must file them electronically unless the IRS has granted you a waiver. *Note:* the SSA will not accept magnetic media submissions after February 28, 2006.
 - Only Forms W-2c for the immediately prior tax year are taken into account in making this determination.
 - For example, if an employer must file 200 Forms W-2c for the immediately prior year in March and then discovers in August that another 100 Forms W-2c for the same year must be filed, only the 100 Forms W-2c that are filed in August must be filed electronically.
 - An employer may request a waiver using Form 8508 (*Request for Waiver From Filing Information Returns Electronically/Magnetically*; see www.irs.gov/formspubs/index.html). Form 8508 should be submitted to the IRS at least 45 days before Filing Forms W-2c.
6. **Corrections to any wage and tax fields** may require that you change your next tax deposit and attach a Form 941c (*Supporting Statement to Correct Information*) to your next Form 941 (see the *Instructions for Form 941* or Form 941c; www.irs.gov/formspubs/index.html).